

ENGINEER'S REPORT

RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2

ANN	IJAL	ASSES	MENT	2022	/2023

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By: _____

Bjorn P. Jones, P.E. R.C.E. No. 75378

ENGINEER'S REPORT AFFIDAVIT

RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2

(Morgan Ranch, Ventana Sierra, Scotia Pines, Morgan Ranch West and Ridge Meadows)

I Engineer's Report, together with Assessment and filed with me on the day of,
City Clerk, City of Grass Valley Nevada County, California
I Engineer's Report, together with Assessment and approved and confirmed by the City Council of the City day of, 2022.
City Clerk, City of Grass Valley Nevada County, California
I Engineer's Report, together with Assessment and filed with the County Auditor of the County of Nevada, 2022.
City Clerk, City of Grass Valley Nevada County, California

OVERVIEW

Bjorn P. Jones, Engineer of Work for Residential Landscaping and Lighting District No. 1988-2 (Zone I - Morgan Ranch, Zone II - Ventana Sierra Tract 90-03 Annexation No. 1993-1, and Zone III - Scotia Pines Subdivision Annexation No. 30-A, Zone IV – Morgan Ranch West Annexation No. 2010-1, Zone V – Ridge Meadows Annexation 2016-1), City of Grass Valley, Nevada County, California makes this report, as directed by City Council, pursuant to Section 22585 of the Streets and Highways Code (Landscaping and Lighting Act of 1972).

The improvements which are the subject matter of this report are briefly described as follows:

Zone I - Morgan Ranch

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

- 1. The repair, removal or replacement of any improvement.
- 2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
- 3. Irrigation, including the operation, adjustment and repair of the irrigation system.
- 4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

- 1. Electric power for any public street light facilities or for the operation of any improvements.
- 2. Water for the irrigation of any landscaping or the maintenance of any improvements.

Zone II - Ventana Sierra (Tract 90-03)

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

- 1. The repair, removal or replacement of any improvement.
- 2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
- 3. Irrigation, including the operation, adjustment and repair of the irrigation system.
- 4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

- 1. Electric power for any public street light facilities or for the operation of any improvements.
- 2. Water for the irrigation of any landscaping or the maintenance of any improvements.

Zone III - Scotia Pines Subdivision

The installation, maintenance and servicing of landscaping and associated improvements of Parcels A, B, C as delineated on Final Map 91-01, on file with the Nevada County Recorder's Office. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

- 1. The repair, removal or replacement of any improvement.
- 2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
- 3. The removal of trimmings, rubbish, debris and solid waste.
- 4. Mosquito abatement.

Servicing means the furnishing and payment of:

- 1. Electric power for any public street light facilities or for the operation of any improvements.
- 2. Water for the irrigation of any landscaping or the maintenance of any improvements.

Zone IV – Morgan Ranch West

The installation, maintenance and servicing of public street light facilities including the furnishing and payment of electric power.

Zone V – Ridge Meadows

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by K. Clausen, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

- 1. The repair, removal or replacement of any improvement.
- 2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
- 3. Irrigation, including the operation, adjustment and repair of the irrigation system.
- 4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

- 1. Electric power for any public street light facilities or for the operation of any improvements.
- 2. Water for the irrigation of any landscaping or the maintenance of any improvements.

This report consists of five (5) parts, as follows:

PART A -	Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.
<u>PART B</u> -	An estimate of the cost of the improvements for Fiscal Year 2022/2023.
<u>PART C</u> -	An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.
PART D -	The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.
PART E -	A diagram showing all parcels of real property within this district. The diagram

is keyed to Part C by Assessor's Parcel Number.

PART A

Plans for the landscape, irrigation and street lighting for each zone have been prepared by a variety of landscape architects and engineers. These Plans have been filed separately with the City Engineer's office and are incorporated in this Report by reference only as the initial improvements were completed by separate contracts.

The following reference drawings are on file with the office of the City Engineer:

Zone I - Morgan Ranch, Landscape Plans (Dwg. No. 1560)

Zone II - Ventana Sierra, Landscape Plans (Dwg. No. 1689)

Zone III - Scotia Pines, Subdivision Map (Dwg. No. 1719)

Zone IV – Morgan Ranch West, Improvement Plans (Dwg. No. 2000)

Zone V – Ridge Meadows, Improvement and Landscape Plans (Dwg. No. 1453)

PART B COST ESTIMATE

The estimated cost for the maintenance of improvements described in this report for the fiscal year 2022/2023 includes the use of reserve funds to provide maintenance of the landscape areas and is as follows:

	ZONE 1 (Morgan Ranch)	ZONE 2 (Ventana Sierra)	ZONE 3 (Scotia Pines)	ZONE 4 (Morgan Ranch West)	ZONE 5 (Ridge Meadows)
COST INFORMATION					
Maintenance Costs	\$19,700	\$2,000	\$4,070	. ,	\$11,800
Water and Electricity Servicing	\$7,500	\$2,100	\$700	\$100	\$620
County Administrative Fee	\$300	\$110	\$230	\$220	\$230
City Administration Costs	\$311	\$290	\$314	\$180	\$350
Total Direct and Admin Costs	\$27,811	\$4,500	\$5,314	\$4,000	\$13,000
ASSESSMENT INFORMATION					
Direct Costs	\$27,811	\$4,500	\$5,314	\$4,000	\$13,000
Reserve Collections/ (Transfer)	(\$1,000)	(\$1,300)	(\$1,080)	(\$3,500)	(\$5,000)
Net Total Assessment	\$26,811	\$3,200	\$4,234	\$500	\$8,000
FUND BALANCE INFORMATION					
Projected Reserve After FY 2021/2022	\$28,436	\$4,747	\$4,575	\$11,211	\$18,938
Interest Earnings	\$40	\$20	\$20	\$30	\$30
Reserve Fund Adjustments	(\$1,000)	(\$1,300)	(\$1,080)	(\$3,500)	(\$5,000)
Projected Reserve at End of Year	\$27,476	\$3,467	\$3,515	\$7,741	\$13,968

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

FISCAL	TOTAL	MAX	TOTAL ASSESSMENT
YEAR	ASSESSMENT	ASSESSMENT	
	GOAL	Last Year + 8.1% CPI	
2022/2023	\$26,811.57	\$26,811.57	\$26,810.88

	-		_		<u>'</u>
Percent of Undeveloped Land or No. of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$69.82	008-060-048	01056	\$34.91	\$34.91
1	\$69.82	008-060-049	01056	\$34.91	\$34.91
1	\$69.82	008-060-050	01056	\$34.91	\$34.91
. 1	\$69.82	008-060-051	01056	\$34.91	\$34.91
1	\$69.82	008-060-052	01056	\$34.91	\$34.91
1	\$69.82	008-060-053	01056	\$34.91	\$34.91
1	\$69.82	008-861-001	01061	\$34.91	\$34.91
1	\$69.82	008-861-002	01061	\$34.91	\$34.91
1	\$69.82	008-861-003	01061	\$34.91	\$34.91
1	\$69.82	008-861-004	01061	\$34.91	\$34.91
1	\$69.82	008-861-005	01061	\$34.91	\$34.91
1	\$69.82	008-861-006	01061	\$34.91	\$34.91
1	\$69.82	008-861-007	01061	\$34.91	\$34.91
1	\$69.82	008-861-008	01061	\$34.91	\$34.91
1	\$69.82	008-861-010	01061	\$34.91	\$34.91
1	\$69.82	008-861-011	01061	\$34.91	\$34.91
1	\$69.82	008-861-012	01061	\$34.91	\$34.91
1	\$69.82	008-861-013	01061	\$34.91	\$34.91
1	\$69.82	008-861-014	01061	\$34.91	\$34.91
1	\$69.82	008-861-015	01061	\$34.91	\$34.91
1	\$69.82	008-861-016	01061	\$34.91	\$34.91
1	\$69.82	008-861-017	01061	\$34.91	\$34.91
1	\$69.82	008-861-018	01061	\$34.91	\$34.91
1	\$69.82	008-861-020	01061	\$34.91	\$34.91
1	\$69.82	008-861-021	01061	\$34.91	\$34.91
1	\$69.82	008-861-022	01061	\$34.91	\$34.91
1	\$69.82	008-861-023	01061	\$34.91	\$34.91
1	\$69.82	008-861-024	01061	\$34.91	\$34.91
1	\$69.82	008-861-025	01061	\$34.91	\$34.91
1	\$69.82	008-861-026	01061	\$34.91	\$34.91
1	\$69.82	008-861-027	01061	\$34.91	\$34.91
1	\$69.82	008-861-028	01061	\$34.91	\$34.91
1	\$69.82	008-861-029	01061	\$34.91	\$34.91
1	\$69.82	008-861-030	01061	\$34.91	\$34.91
1	\$69.82	008-861-031	01061	\$34.91	\$34.91
1	\$69.82	008-861-032	01061	\$34.91	\$34.91
1	\$69.82	008-861-033	01061	\$34.91	\$34.91
1	\$69.82	008-861-034	01061	\$34.91	\$34.91
1	\$69.82	008-861-035	01056	\$34.91	\$34.91
1	\$69.82	008-861-036	01056	\$34.91	\$34.91

1	\$69.82	008-861-037	01056	\$34.91	\$34.91
1	\$69.82	008-861-038	01056	\$34.91	\$34.91
1	\$69.82	008-861-039	01056	\$34.91	\$34.91
1	\$69.82	008-861-040	01056	\$34.91	\$34.91
1	\$69.82	008-880-001	01061	\$34.91	\$34.91
1	\$69.82	008-880-002	01061	\$34.91	\$34.91
1	\$69.82	008-880-003	01061	\$34.91	\$34.91
1	\$69.82	008-880-004	01061	\$34.91	\$34.91
1	\$69.82	008-880-005	01061	\$34.91	\$34.91
1	\$69.82	008-880-006	01061	\$34.91	\$34.91
1	\$69.82	008-880-007	01061	\$34.91	\$34.91
1	\$69.82	008-880-008	01061	\$34.91	\$34.91
1	\$69.82	008-880-009	01061	\$34.91	\$34.91
1	\$69.82	008-880-010	01061	\$34.91	\$34.91
1	\$69.82	008-880-011	01061	\$34.91	\$34.91
1	\$69.82	008-880-012	01061	\$34.91	\$34.91
1	\$69.82	008-880-013	01061	\$34.91	\$34.91
1	\$69.82	008-880-014	01061	\$34.91	\$34.91
1	\$69.82	008-880-015	01061	\$34.91	\$34.91
1	\$69.82	008-880-016	01061	\$34.91	\$34.91
1	\$69.82	008-880-017	01061	\$34.91	\$34.91
1	\$69.82	008-880-017	01061	\$34.91	\$34.91
1	\$69.82	008-880-019	01061	\$34.91	\$34.91
1	\$69.82	008-880-019	01061	\$34.91	\$34.91
1	\$69.82	008-880-020	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-880-022	01061	\$34.91	\$34.91
1	\$69.82	008-880-023	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-880-024	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-880-025	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-880-026	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-880-027	01061	\$34.91	\$34.91
1	\$69.82	008-880-028	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-880-029	01061	\$34.91	\$34.91
1	\$69.82	008-880-029	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-880-030	01061	\$34.91	\$34.91
1	\$69.82	008-880-032	01061	\$34.91 \$34.91	\$34.91
	\$69.82	008-880-032	01061	\$34.91	\$34.91
1	\$69.82	008-880-034	01061	\$34.91 \$34.91	\$34.91
1 1	\$69.82	008-880-035	01061	\$34.91 \$34.91	\$34.91
	\$69.82	008-880-036	01061	\$34.91 \$34.91	
1	•			•	\$34.91
1	\$69.82	008-880-037	01061	\$34.91 \$34.01	\$34.91
1	\$69.82	008-890-001	01061	\$34.91 \$34.01	\$34.91
1	\$69.82	008-890-002	01061	\$34.91	\$34.91
1	\$69.82	008-890-003	01061	\$34.91	\$34.91
1	\$69.82	008-890-004	01061	\$34.91	\$34.91
1	\$69.82	008-890-005	01061	\$34.91	\$34.91
1	\$69.82	008-890-006	01061	\$34.91 \$34.01	\$34.91
1	\$69.82	008-890-007	01061	\$34.91	\$34.91
1	\$69.82	008-890-008	01061	\$34.91	\$34.91
1	\$69.82	008-890-009	01061	\$34.91	\$34.91

Zone 1 - Morg	gan Ranch Subd	ivision
400.00	000 000 040	04004

				.	
1	\$69.82	008-890-010	01061	\$34.91	\$34.91
1	\$69.82	008-890-011	01061	\$34.91	\$34.91
1	\$69.82	008-890-012	01061	\$34.91	\$34.91
1	\$69.82	008-890-017	01061	\$34.91	\$34.91
1	\$69.82	008-890-018	01061	\$34.91	\$34.91
1	\$69.82	008-890-019	01061	\$34.91	\$34.91
1	\$69.82	008-890-021	01061	\$34.91	\$34.91
1	\$69.82	008-890-022	01061	\$34.91	\$34.91
1	\$69.82	008-890-023	01061	\$34.91	\$34.91
1	\$69.82	008-890-024	01061	\$34.91	\$34.91
1	\$69.82	008-890-025	01061	\$34.91	\$34.91
1	\$69.82	008-890-026	01061	\$34.91	\$34.91
1	\$69.82	008-890-027	01061	\$34.91	\$34.91
1	\$69.82	008-890-028	01061	\$34.91	\$34.91
1	\$69.82	008-890-029	01061	\$34.91	\$34.91
1	\$69.82	008-890-030	01061	\$34.91	\$34.91
1	\$69.82	008-890-031	01061	\$34.91	\$34.91
1	\$69.82	008-890-032	01061	\$34.91	\$34.91
1	\$69.82	008-890-033	01061	\$34.91	\$34.91
1	\$69.82	008-890-034	01061	\$34.91	\$34.91
1	\$69.82	008-890-035	01061	\$34.91	\$34.91
1	\$69.82	008-890-036	01061	\$34.91	\$34.91
1	\$69.82	008-890-037	01061	\$34.91	\$34.91
1	\$69.82	008-920-001	01061	\$34.91	\$34.91
1	\$69.82	008-920-008	01061	\$34.91	\$34.91
1	\$69.82	008-920-009	01061	\$34.91	\$34.91
1	\$69.82	008-920-010	01061	\$34.91	\$34.91
1	\$69.82	008-920-011	01061	\$34.91	\$34.91
1	\$69.82	008-920-012	01061	\$34.91	\$34.91
1	\$69.82	008-920-013	01061	\$34.91	\$34.91
1	\$69.82	008-920-014	01061	\$34.91	\$34.91
1	\$69.82	008-920-015	01061	\$34.91	\$34.91
1	\$69.82	008-920-016	01061	\$34.91	\$34.91
1	\$69.82	008-920-017	01061	\$34.91	\$34.91
1	\$69.82	008-920-018	01061	\$34.91	\$34.91
1	\$69.82	008-920-019	01061	\$34.91	\$34.91
1	\$69.82	008-920-020	01061	\$34.91	\$34.91
1	\$69.82	008-920-021	01061	\$34.91	\$34.91
1	\$69.82	008-920-022	01061	\$34.91	\$34.91
1	\$69.82	008-920-023	01061	\$34.91	\$34.91
1	\$69.82	008-920-024	01061	\$34.91	\$34.91
1	\$69.82	008-920-025	01061	\$34.91	\$34.91
1	\$69.82	008-920-026	01061	\$34.91	\$34.91
1	\$69.82	008-920-027	01061	\$34.91	\$34.91
1	\$69.82	008-920-028	01061	\$34.91	\$34.91
1	\$69.82	008-920-031	01061	\$34.91	\$34.91
1	\$69.82	008-920-032	01061	\$34.91	\$34.91
1	\$69.82	008-920-033	01061	\$34.91	\$34.91
1	\$69.82	008-920-034	01061	\$34.91	\$34.91
1	\$69.82	008-920-035	01061	\$34.91	\$34.91
				*	-

Zone 1 -	Morgan	Ranch	Subdivision

1	\$69.82	008-931-001	01061	\$34.91	\$34.91
1	\$69.82	008-931-002	01061	\$34.91	\$34.91
1	\$69.82	008-931-002	01061	\$34.91	\$34.91
1	\$69.82	008-931-004	01061	\$34.91	\$34.91
1	\$69.82	008-931-004	01061	\$34.91	\$34.91
1	\$69.82	008-931-006	01061	\$34.91	\$34.91
1	\$69.82	008-931-007	01061	\$34.91	\$34.91
	\$69.82	008-931-007	01061	\$34.91	\$34.91
1 1	\$69.82	008-931-009	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-931-009	01061	\$34.91	\$34.91
1	\$69.82	008-931-010	01061	\$34.91	\$34.91
1	\$69.82	008-931-012	01061	\$34.91	\$34.91
1	\$69.82	008-931-012	01061	\$34.91	\$34.91
1	\$69.82	008-931-013	01061	\$34.91	\$34.91
1	\$69.82	008-931-015	01061	\$34.91	\$34.91
1	\$69.82	008-931-016	01061	\$34.91	\$34.91
1	\$69.82	008-931-017	01061	\$34.91	\$34.91
1	\$69.82	008-931-017	01061	\$34.91	\$34.91
1	\$69.82	008-931-019	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-931-019	01061	\$34.91 \$34.91	\$34.91
1	\$69.82	008-931-020	01061	\$34.91	\$34.91
1	\$69.82	008-931-021	01061	\$34.91	\$34.91
1	\$69.82	008-931-022	01061	\$34.91	\$34.91
1	\$69.82	008-931-023	01061	\$34.91	\$34.91
1	\$69.82	008-931-025	01061	\$34.91	\$34.91
1	\$69.82	008-931-026	01061	\$34.91	\$34.91
1	\$69.82	008-931-027	01061	\$34.91	\$34.91
1	\$69.82	008-931-028	01061	\$34.91	\$34.91
1	\$69.82	008-931-029	01061	\$34.91	\$34.91
1	\$69.82	008-931-030	01061	\$34.91	\$34.91
1	\$69.82	008-931-031	01061	\$34.91	\$34.91
1	\$69.82	008-931-032	01061	\$34.91	\$34.91
1	\$69.82	008-931-033	01061	\$34.91	\$34.91
1	\$69.82	008-931-034	01061	\$34.91	\$34.91
1	\$69.82	008-931-035	01061	\$34.91	\$34.91
1	\$69.82	008-931-036	01061	\$34.91	\$34.91
1	\$69.82	008-931-037	01061	\$34.91	\$34.91
1	\$69.82	008-931-038	01061	\$34.91	\$34.91
1	\$69.82	008-931-039	01061	\$34.91	\$34.91
1	\$69.82	008-931-040	01061	\$34.91	\$34.91
1	\$69.82	008-931-041	01061	\$34.91	\$34.91
1	\$69.82	008-931-042	01061	\$34.91	\$34.91
1	\$69.82	008-931-043	01061	\$34.91	\$34.91
1	\$69.82	008-931-044	01061	\$34.91	\$34.91
1	\$69.82	008-931-045	01061	\$34.91	\$34.91
1	\$69.82	008-931-046	01061	\$34.91	\$34.91
1	\$69.82	008-931-047	01061	\$34.91	\$34.91
1	\$69.82	008-931-048	01061	\$34.91	\$34.91
1	\$69.82	008-931-049	01061	\$34.91	\$34.91
1	\$69.82	008-931-050	01061	\$34.91	\$34.91
•	Ψ00.02	200 00. 000	3.001	φο i	ΨΟ 1.0 Ι

ASSESSMENT ROLL

ASSESSMENT ROLL							
	Zone 1 - Morg	an Ranch Subd	livision				
1	\$69.82	008-931-051	01061	\$34.91	\$34.91		
1	\$69.82	008-931-052	01061	\$34.91	\$34.91		
1	\$69.82	008-931-053	01061	\$34.91	\$34.91		
1	\$69.82	008-931-054	01061	\$34.91	\$34.91		
1	\$69.82	008-931-055	01061	\$34.91	\$34.91		
1	\$69.82	008-931-056	01061	\$34.91	\$34.91		
1	\$69.82	008-931-057	01061	\$34.91	\$34.91		
1	\$69.82	008-932-001	01061	\$34.91	\$34.91		
1	\$69.82	008-932-002	01061	\$34.91	\$34.91		
1	\$69.82	008-932-003	01061	\$34.91	\$34.91		
1	\$69.82	008-932-004	01061	\$34.91	\$34.91		
1	\$69.82	008-932-005	01061	\$34.91	\$34.91		
1	\$69.82	008-932-006	01061	\$34.91	\$34.91		
1	\$69.82	008-932-007	01061	\$34.91	\$34.91		
1	\$69.82	008-932-008	01061	\$34.91	\$34.91		
1	\$69.82	008-932-009	01061	\$34.91	\$34.91		
1	\$69.82	008-932-010	01061	\$34.91	\$34.91		
1	\$69.82	008-932-011	01061	\$34.91	\$34.91		
1	\$69.82	008-932-012	01061	\$34.91	\$34.91		
1	\$69.82	008-932-013	01061	\$34.91	\$34.91		
1	\$69.82	008-932-014	01061	\$34.91	\$34.91		
1	\$69.82	008-932-015	01061	\$34.91	\$34.91		
1	\$69.82	008-932-016	01061	\$34.91	\$34.91		
1	\$69.82	008-932-017	01061	\$34.91	\$34.91		
1	\$69.82	008-932-018	01061	\$34.91	\$34.91		
1	\$69.82	008-932-019	01061	\$34.91	\$34.91		
1	\$69.82	008-932-020	01061	\$34.91	\$34.91		
1	\$69.82	008-932-021	01061	\$34.91	\$34.91		
1	\$69.82	008-932-022	01061	\$34.91	\$34.91		
1	\$69.82	008-932-023	01061	\$34.91	\$34.91		
1	\$69.82	008-932-024	01061	\$34.91	\$34.91		
1	\$69.82	008-932-025	01061	\$34.91	\$34.91		
1	\$69.82	008-932-026	01061	\$34.91	\$34.91		
1	\$69.82	008-932-027	01061	\$34.91	\$34.91		
1	\$69.82	008-932-028	01061	\$34.91	\$34.91		
1	\$69.82	008-932-029	01061	\$34.91	\$34.91		
1	\$69.82	008-932-030	01061	\$34.91	\$34.91		
1	\$69.82	008-932-031	01061	\$34.91	\$34.91		
1	\$69.82	008-932-032	01061	\$34.91	\$34.91		
1	\$69.82	008-932-033	01061	\$34.91	\$34.91		
1	\$69.82	008-932-034	01061	\$34.91	\$34.91		
1	\$69.82	008-932-035	01061	\$34.91	\$34.91		
1	\$69.82	008-932-036	01061	\$34.91	\$34.91		
1	\$69.82	008-932-037	01061	\$34.91	\$34.91		
1	\$69.82	008-932-038	01061	\$34.91	\$34.91		
1	\$69.82	008-950-003	01061	\$34.91	\$34.91		
1	\$69.82	008-950-004	01061	\$34.91	\$34.91		
1	\$69.82	008-950-005	01061	\$34.91	\$34.91		
4	<u> </u>	000 050 000	04004	CO 4 O 4	ውጋ 4 O 4		

\$34.91

\$34.91

\$34.91

\$34.91

01061

01061

1

1

\$69.82

\$69.82

008-950-006

008-950-007

ASSESSMENT ROLL

Zone 1 - Morgan Panch Subdivision

	Zone 1 - Morgan Ranch Subdivision								
1	\$69.82	008-950-008	01061	\$34.91	\$34.91				
1	\$69.82	008-950-009	01061	\$34.91	\$34.91				
1	\$69.82	008-950-010	01061	\$34.91	\$34.91				
1	\$69.82	008-950-011	01061	\$34.91	\$34.91				
1	\$69.82	008-950-012	01061	\$34.91	\$34.91				
1	\$69.82	008-950-013	01061	\$34.91	\$34.91				
1	\$69.82	008-950-014	01061	\$34.91	\$34.91				
1	\$69.82	008-950-015	01061	\$34.91	\$34.91				
1	\$69.82	008-950-016	01061	\$34.91	\$34.91				
1	\$69.82	008-950-017	01061	\$34.91	\$34.91				
1	\$69.82	008-950-018	01061	\$34.91	\$34.91				
1	\$69.82	008-950-019	01061	\$34.91	\$34.91				
1	\$69.82	008-950-020	01061	\$34.91	\$34.91				
1	\$69.82	008-950-021	01061	\$34.91	\$34.91				
1	\$69.82	008-950-022	01061	\$34.91	\$34.91				
1	\$69.82	008-950-023	01061	\$34.91	\$34.91				
1	\$69.82	008-950-024	01061	\$34.91	\$34.91				
1	\$69.82	008-950-025	01061	\$34.91	\$34.91				
1	\$69.82	008-950-026	01061	\$34.91	\$34.91				
1	\$69.82	008-950-027	01061	\$34.91	\$34.91				
1	\$69.82	008-950-028	01061	\$34.91	\$34.91				
1	\$69.82	008-950-037	01061	\$34.91	\$34.91				
1	\$69.82	008-950-038	01061	\$34.91	\$34.91				
1	\$69.82	008-950-039	01061	\$34.91	\$34.91				
1	\$69.82	008-950-040	01061	\$34.91	\$34.91				
1	\$69.82	008-950-041	01061	\$34.91	\$34.91				
1	\$69.82	008-950-042	01061	\$34.91	\$34.91				
1	\$69.82	008-950-043	01061	\$34.91	\$34.91				
1	\$69.82	008-950-044	01061	\$34.91	\$34.91				
1	\$69.82	008-950-045	01061	\$34.91	\$34.91				
1	\$69.82	008-950-046	01061	\$34.91	\$34.91				
1	\$69.82	008-950-047	01061	\$34.91	\$34.91				
	.			.	.				

008-950-048

008-950-049

008-950-050

008-950-051

008-950-055

008-950-058

008-950-060

008-950-061

008-950-062

008-950-063

008-950-064

008-950-065

008-950-066

008-950-067

008-950-068

008-950-069

008-950-070

008-950-071

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

\$34.91

01061

01061

01061

01061

01061

01061

01061

01056

01056

01056

01056

01061

01061

01061

01061

01061

01061

01061

1

1

1

1

1

1

1

1

1

1

1

1

1

1

1

1

1

1

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

\$69.82

4	# 00.00	000 050 070	04.004	CO 4 O 4	#04.04
1	\$69.82	008-950-072	01061	\$34.91	\$34.91
1	\$69.82	008-950-073	01061	\$34.91	\$34.91
1	\$69.82	008-950-074	01056	\$34.91	\$34.91
1	\$69.82	008-950-075	01056	\$34.91	\$34.91
1	\$69.82	008-950-076	01061	\$34.91	\$34.91
1	\$69.82	008-960-003	01061	\$34.91	\$34.91
1	\$69.82	008-960-004	01061	\$34.91	\$34.91
1	\$69.82	008-960-005	01061	\$34.91	\$34.91
1	\$69.82	008-960-006	01061	\$34.91	\$34.91
1	\$69.82	008-960-007	01061	\$34.91	\$34.91
1	\$69.82	008-960-008	01061	\$34.91	\$34.91
1	\$69.82	008-960-010	01061	\$34.91	\$34.91
1	\$69.82	008-960-014	01061	\$34.91	\$34.91
1	\$69.82	008-960-015	01061	\$34.91	\$34.91
1	\$69.82	008-960-016	01061	\$34.91	\$34.91
1	\$69.82	008-960-017	01061	\$34.91	\$34.91
1	\$69.82	008-960-018	01061	\$34.91	\$34.91
1	\$69.82	008-960-019	01061	\$34.91	\$34.91
1	\$69.82	008-960-020	01061	\$34.91	\$34.91
1	\$69.82	008-960-021	01061	\$34.91	\$34.91
1	\$69.82	008-960-022	01061	\$34.91	\$34.91
1	\$69.82	008-960-023	01061	\$34.91	\$34.91
1	\$69.82	008-960-024	01061	\$34.91	\$34.91
1	\$69.82	008-960-028	01061	\$34.91	\$34.91
1	\$69.82	008-960-029	01061	\$34.91	\$34.91
1	\$69.82	008-960-030	01061	\$34.91	\$34.91
1	\$69.82	008-960-031	01061	\$34.91	\$34.91
1	\$69.82	008-960-032	01061	\$34.91	\$34.91
1	\$69.82	008-960-033	01061	\$34.91	\$34.91
1	\$69.82	008-960-034	01061	\$34.91	\$34.91
1	\$69.82	008-960-040	01061	\$34.91	\$34.91
1	\$69.82	008-960-041	01061	\$34.91	\$34.91
1	\$69.82	008-960-042	01061	\$34.91	\$34.91
1	\$69.82	008-960-043	01061	\$34.91	\$34.91
1	\$69.82	008-960-044	01061	\$34.91	\$34.91
1	\$69.82	008-970-002	01056	\$34.91	\$34.91
1	\$69.82	008-970-003	01056	\$34.91	\$34.91
1	\$69.82	008-970-004	01056	\$34.91	\$34.91
1	\$69.82	008-970-005	01056	\$34.91	\$34.91
1	\$69.82	008-970-006	01056	\$34.91	\$34.91
1	\$69.82	008-970-007	01056	\$34.91	\$34.91
1	\$69.82	008-970-007	01056	\$34.91	\$34.91
1	\$69.82	008-970-009	01056	\$34.91	\$34.91
1	\$69.82	008-970-009	01056	\$34.91	\$34.91
	\$69.82	008-970-011	01056		
1	\$69.82	008-970-011	01056	\$34.91 \$34.91	\$34.91 \$34.01
1	•			•	\$34.91 \$34.01
1	\$69.82	008-970-014	01056	\$34.91	\$34.91 \$34.01
1	\$69.82	008-970-015	01056	\$34.91	\$34.91
1	\$69.82	008-970-016	01056	\$34.91	\$34.91
1	\$69.82	008-970-017	01056	\$34.91	\$34.91

ASSESSMENT ROLL

	7.00100m111 11011						
	Zone 1 - M	organ Ranch Sub	division				
1	\$69.82	008-970-018	01056	\$34.91	\$34.91		
1	\$69.82	008-970-019	01056	\$34.91	\$34.91		
1	\$69.82	008-970-020	01056	\$34.91	\$34.91		
1	\$69.82	008-970-021	01056	\$34.91	\$34.91		
1	\$69.82	008-970-022	01056	\$34.91	\$34.91		
1	\$69.82	008-970-023	01056	\$34.91	\$34.91		
1	\$69.82	008-970-024	01056	\$34.91	\$34.91		
1	\$69.82	008-970-025	01056	\$34.91	\$34.91		
1	\$69.82	008-970-026	01056	\$34.91	\$34.91		
1	\$69.82	008-970-027	01056	\$34.91	\$34.91		
1	\$69.82	008-970-028	01056	\$34.91	\$34.91		
1	\$69.82	008-970-029	01056	\$34.91	\$34.91		
1	\$69.82	008-970-030	01056	\$34.91	\$34.91		
1	\$69.82	008-970-031	01056	\$34.91	\$34.91		
1	\$69.82	008-970-032	01056	\$34.91	\$34.91		
1	\$69.82	008-970-033	01056	\$34.91	\$34.91		
1	\$69.82	008-970-034	01056	\$34.91	\$34.91		
1	\$69.82	008-970-036	01061	\$34.91	\$34.91		
1	\$69.82	008-970-037	01061	\$34.91	\$34.91		
1	\$69.82	008-970-039	01061	\$34.91	\$34.91		
1	\$69.82	008-970-040	01056	\$34.91	\$34.91		
1	\$69.82	008-970-041	01056	\$34.91	\$34.91		
1	\$69.82	008-970-042	01056	\$34.91	\$34.91		
1	\$69.82	008-970-043	01056	\$34.91	\$34.91		
1	\$69.82	008-970-044	01056	\$34.91	\$34.91		
1	\$69.82	008-970-045	01056	\$34.91	\$34.91		
1	\$69.82	008-970-046	01056	\$34.91	\$34.91		
1	\$69.82	008-970-047	01056	\$34.91	\$34.91		
1	\$69.82	008-970-048	01056	\$34.91	\$34.91		
1	\$69.82	008-970-049	01056	\$34.91	\$34.91		
1	\$69.82	008-970-050	01056	\$34.91	\$34.91		
1	\$69.82	008-970-051	01056	\$34.91	\$34.91		
1	\$69.82	008-970-052	01056	\$34.91	\$34.91		
1	\$69.82	008-970-053	01056	\$34.91	\$34.91		
1	\$69.82	008-970-054	01056	\$34.91	\$34.91		
1	\$69.82	008-970-055	01056	\$34.91	\$34.91		
1	\$69.82	008-970-056	01056	\$34.91	\$34.91		
1	\$69.82	008-970-057	01056	\$34.91	\$34.91		
1	\$69.82	008-970-058	01056	\$34.91	\$34.91		
1	\$69.82	008-970-059	01056	\$34.91	\$34.91		
1	\$69.82	008-970-060	01056	\$34.91	\$34.91		
1	\$69.82	008-970-061	01056	\$34.91	\$34.91		
1	\$69.82	008-970-062	01056	\$34.91	\$34.91		
1	\$69.82	008-970-063	01056	\$34.91	\$34.91		
384	\$26,810.88	Subtotal - Developed	Land	\$13,405.44	\$13,405.44		

Zone 1 - Page 8

ASSESSMENT ROLL

Zone 2 - Ventana Sierra (Tract 90-03)

FISCAL	TOTAL	MAX	TOTAL
YEAR	ASSESSMENT	ASSESSMENT	ASSESSMENT
	GOAL	Last Year + 8.1% CPI	
2022/2023	\$3,200.00	\$3,351.14	\$3,199.98

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	168.42	004-630-002	- 01061	84.21	- 84.21
1	168.42		01061	84.21	84.21
1	168.42		01061	84.21	84.21
1	168.42		01061	84.21	84.21
1	168.42	004-630-005	01061	84.21	84.21
1	168.42	004-630-007	01061	84.21	84.21
1	168.42	004-630-007	01061	84.21	84.21
1					
1	168.42	004-630-009	01061	84.21	84.21
1	168.42	004-630-010	01061	84.21	84.21
1	168.42	004-630-011	01061	84.21	84.21
1	168.42	004-630-012	01061	84.21	84.21
1	168.42	004-630-013	01061	84.21	84.21
1	168.42	004-630-014	01061	84.21	84.21
1	168.42	004-630-015	01061	84.21	84.21
1	168.42	004-630-016	01061	84.21	84.21
1	168.42	004-630-017	01061	84.21	84.21
1	168.42	004-630-020	01061	84.21	84.21
1	168.42	004-630-021	01061	84.21	84.21
1	168.42	004-630-023	01061	84.21	84.21
19	\$3,199.98			\$1,599.99	\$1,599.99

ASSESSMENT ROLL

Zone 3 - Scotia Pines Subdivision

FISCAL	TOTAL	MAX	TOTAL
YEAR	ASSESSMENT	ASSESSMENT	ASSESSMENT
	GOAL	Last Year + 8.1% CPI	
2022/2023	\$4,234.10	\$4,234.39	\$4,233.90

Number			Tax		
of Dwelling	_		Area	1st	2nd
Units	Levy	Assessor Parcel No.	Code	Installment	Installment
1	76.98	029-330-001	01000	38.49	38.49
1	76.98 76.98	029-330-001	01000	38.49	38.49
1	76.98	029-330-002	01000	38.49	38.49
1			01000		
	76.98	029-330-005		38.49	38.49
1	76.98	029-330-006	01000	38.49	38.49
1 1	76.98 76.98	029-330-007	01000	38.49	38.49
		029-330-008	01000	38.49	38.49
1	76.98	029-330-009	01000	38.49	38.49
1	76.98	029-330-010	01000	38.49	38.49
1	76.98	029-330-011	01000	38.49	38.49
1	76.98	029-330-012	01000	38.49	38.49
1	76.98	029-330-013	01000	38.49	38.49
1	76.98	029-330-014	01000	38.49	38.49
1	76.98	029-330-015	01000	38.49	38.49
1	76.98	029-330-016	01000	38.49	38.49
1	76.98	029-330-017	01000	38.49	38.49
1	76.98	029-330-018	01000	38.49	38.49
1	76.98	029-330-019	01000	38.49	38.49
1	76.98	029-330-020	01000	38.49	38.49
1	76.98	029-330-021	01000	38.49	38.49
1	76.98	029-330-022	01000	38.49	38.49
1	76.98	029-330-023	01000	38.49	38.49
1	76.98	029-330-024	01000	38.49	38.49
1	76.98	029-330-026	01000	38.49	38.49
1	76.98	029-330-027	01000	38.49	38.49
1	76.98	029-330-030	01000	38.49	38.49
1	76.98	029-330-031	01000	38.49	38.49
1	76.98	029-330-032	01000	38.49	38.49
1	76.98	029-330-033	01000	38.49	38.49
1	76.98	029-330-034	01000	38.49	38.49
1	76.98	029-330-035	01000	38.49	38.49
1	76.98	029-330-036	01000	38.49	38.49
1	76.98	029-330-037	01000	38.49	38.49
1	76.98	029-330-038	01000	38.49	38.49
1	76.98	029-330-039	01000	38.49	38.49
1	76.98	029-330-040	01000	38.49	38.49

	Zone	3 - Scotia Pines	s Subdivisi	on	
1	76.98	029-330-041	01000	38.49	38.49
1	76.98	029-330-042	01000	38.49	38.49
1	76.98	029-330-043	01000	38.49	38.49
1	76.98	029-330-044	01000	38.49	38.49
1	76.98	029-330-047	01000	38.49	38.49
1	76.98	029-330-048	01000	38.49	38.49
1	76.98	029-330-049	01000	38.49	38.49
1	76.98	029-330-050	01000	38.49	38.49
1	76.98	029-330-051	01000	38.49	38.49
1	76.98	029-330-052	01000	38.49	38.49
1	76.98	029-330-053	01000	38.49	38.49
1	76.98	029-330-054	01000	38.49	38.49
1	76.98	029-330-055	01000	38.49	38.49
1	76.98	029-330-056	01000	38.49	38.49
1	76.98	029-330-061	01000	38.49	38.49
1	76.98	029-330-062	01000	38.49	38.49
1	76.98	029-330-064	01000	38.49	38.49
1	76.98	029-330-065	01000	38.49	38.49
11	76.98	029-330-066	01000	38.49	38.49
55	\$4.233.90			\$2,116,95	\$2.116.95

ASSESSMENT ROLL

Zone 4 - Morgan Ranch West

FISCAL	TOTAL	MAX	TOTAL
YEAR	ASSESSMENT	ASSESSMENT	ASSESSMENT
	GOAL	Last Year + 8.1% CPI	
2022/2023	\$500.00	\$540.50	\$500.00

Number of Dwelling			Tax Area	1st	2nd
Units	Lova	Assessor Parcel No.		Installment	Installment
Units	Levy	Assessor Parcer No.	Code	installment	mstallment
1	20.00	004-660-002	01056	10.00	10.00
1	20.00	004-660-003	01056	10.00	10.00
1	20.00	004-660-004	01056	10.00	10.00
1	20.00	004-660-005	01056	10.00	10.00
1	20.00	004-660-006	01056	10.00	10.00
1	20.00	004-660-007	01056	10.00	10.00
1	20.00	004-660-008	01056	10.00	10.00
1	20.00	004-660-009	01056	10.00	10.00
1	20.00	004-660-010	01056	10.00	10.00
1	20.00	004-660-011	01056	10.00	10.00
1	20.00	004-660-012	01056	10.00	10.00
1	20.00	004-660-013	01056	10.00	10.00
1	20.00	004-660-014	01056	10.00	10.00
1	20.00	004-660-015	01056	10.00	10.00
1	20.00	004-660-016	01056	10.00	10.00
1	20.00	004-660-017	01056	10.00	10.00
1	20.00	004-660-018	01056	10.00	10.00
1	20.00	004-660-019	01056	10.00	10.00
1	20.00	004-660-020	01056	10.00	10.00
1	20.00	004-660-021	01056	10.00	10.00
1	20.00	004-660-022	01056	10.00	10.00
1	20.00	004-660-023	01056	10.00	10.00
1	20.00	004-660-024	01056	10.00	10.00
1	20.00	004-660-029	01056	10.00	10.00
1	20.00	004-660-027	01056	10.00	10.00
25	\$500.00			\$250.00	\$250.00

ASSESSMENT ROLL

Zone 5 - Ridge Meadows

FISCAL	TOTAL	MAX	TOTAL	
YEAR	ASSESSMENT	ASSESSMENT	ASSESSMENT	
	GOAL	Last Yr + 8.1%		
2022/2023	\$8,000.00	\$9,884.86	\$8,000.14	

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	216.22	008-980-001	01056	108.11	108.11
1	216.22	008-980-002	01056	108.11	108.11
1	216.22	008-980-003	01056	108.11	108.11
1	216.22	008-980-004	01056	108.11	108.11
1	216.22	008-980-005	01056	108.11	108.11
1	216.22	008-980-006	01056	108.11	108.11
1	216.22	008-980-007	01056	108.11	108.11
1	216.22	008-980-008	01056	108.11	108.11
1	216.22	008-980-009	01056	108.11	108.11
1	216.22	008-980-010	01056	108.11	108.11
1	216.22	008-980-011	01056	108.11	108.11
1	216.22	008-980-012	01056	108.11	108.11
1	216.22	008-980-013	01056	108.11	108.11
1	216.22	008-980-014	01056	108.11	108.11
1	216.22	008-980-015	01056	108.11	108.11
1	216.22	008-980-016	01056	108.11	108.11
1	216.22	008-980-017	01056	108.11	108.11
1	216.22	008-980-018	01056	108.11	108.11
1	216.22	008-980-019	01056	108.11	108.11
1	216.22	008-980-020	01056	108.11	108.11
1	216.22	008-980-021	01056	108.11	108.11
1	216.22	008-980-022	01056	108.11	108.11
1	216.22	008-980-023	01056	108.11	108.11
1	216.22	008-980-024	01056	108.11	108.11
1	216.22	008-980-025	01056	108.11	108.11
1	216.22	008-980-026	01056	108.11	108.11
1	216.22	008-980-027	01056	108.11	108.11
1	216.22	008-980-028	01056	108.11	108.11
1	216.22	008-980-029	01056	108.11	108.11
1	216.22	008-980-030	01056	108.11	108.11
1	216.22	008-980-031	01056	108.11	108.11
1	216.22	008-980-032	01056	108.11	108.11
1	216.22	008-980-033	01056	108.11	108.11
1	216.22	008-980-034	01056	108.11	108.11
1	216.22	008-980-035	01056	108.11	108.11
1	216.22	008-980-036	01056	108.11	108.11
1	216.22	008-980-037	01056	108.11	108.11
37	\$8,000.14			\$4,000.07	\$4,000.07

PART D METHOD OF APPORTIONING

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 2022 was 8.1%.

ZONE I - Morgan Ranch

The Morgan Ranch Subdivision was annexed into the 1988-2 Residential L&L District in 1996. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$87.00 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone I.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Therefore, based on the total build-out number of parcels as of 6/1/2022, and the total assessment needed for FY 2022/2023, the levy will be increased \$5.22 per dwelling unit to \$69.82 per dwelling unit in accordance with the Consumer Price Index.

The total assessment for 2021/2022 was \$24,802.56. Applying the inflation adjustment, the maximum allowable assessment for 2022/2023 is \$26,811.57. The actual total assessment will be \$26,810.88. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

ZONE II - Ventana Sierra (Tract 90-03)

The Ventana Sierra Subdivision was annexed into the 1988-2 Residential L&L District in 1993. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$190.00 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone II.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum

assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Therefore, based on the total number of parcels in Ventana Sierra as of 6/1/2022 and the total assessment needed for FY 2022/2023, the levy will be increased \$5.26 per dwelling unit to \$168.42 per dwelling unit in accordance with the Consumer Price Index.

The total annual assessment for 2021/2022 was \$3,100.04. Applying the inflation adjustment, the maximum allowable assessment for 2022/2023 is \$3,351.14. The actual total assessment will be \$3,199.98. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

ZONE III - Scotia Pines Subdivision

The Scotia Pines Subdivision created the 1988-2 Residential L&L District in 1988. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$66.27 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone III.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Therefore, based on the total number of parcels in Scotia Pines as of 6/1/2022 and the total assessment needed for FY 2022/2023, the levy will be increased \$5.76 per dwelling unit to \$76.98 per dwelling unit in accordance with the CPI.

The total annual assessment for 2021/2022 was \$3,917.10. Applying the inflation adjustment, the maximum allowable assessment for 2022/2023 is \$4,234.39. The actual total assessment will be \$4,233.90. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

ZONE IV - Morgan Ranch West

General Benefit

The street lights in Morgan Ranch West and the maintenance of those street lights are of entirely local and special benefit to the parcels in Morgan Ranch West, and no general benefits are provided by them. The street lighting services funded by the District constitute residential street lighting which provides safety lighting and sidewalk and parking illumination for the special benefit of assessed parcels.

Apportionment of Special Benefits

The initial assessment spread created a yearly assessment per dwelling unit of \$51.08. It is the intent that each dwelling unit of the project shares equally in all expenses upon completion of Zone IV.

Therefore, based on the total build-out number of parcels as of 6/1/2022, and the total assessment needed for FY 2022/2023, the levy will remain unchanged at \$20.00 per dwelling unit.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

When, in any fiscal year, the operational reserve fund is at a level equal to half of the following fiscal year's costs, any surplus in the ability to cover all assessed costs will be used as a credit to the levy for such fiscal year and individual assessments will be reduced proportionately.

The total annual assessment for 2021/2022 was \$500. Applying the inflation adjustment, the maximum allowable assessment for 2022/2023 is \$540.50. The actual total assessment will be \$500.00. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

ZONE V – Ridge Meadows

General Benefit

The landscaping, irrigation and street lights in Ridge Meadows and the maintenance of the landscaping, irrigation and street lights are of entirely local and special benefit to the parcels in Ridge Meadows, and no general benefits are provided by them. The street lighting services funded by the District constitute residential street lighting which provides safety lighting and sidewalk and parking illumination for the special benefit of assessed parcels.

Apportionment of Special Benefits

The initial assessment spread creates a yearly assessment per dwelling unit of \$239.72. It is the intent that each dwelling unit of the project shares equally in all expenses upon completion of Zone V.

Therefore, based on the total build-out number of parcels as of 6/1/2022, and the total assessment needed

for FY 2022/2023, the levy will be decreased to \$216.22 per dwelling unit.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

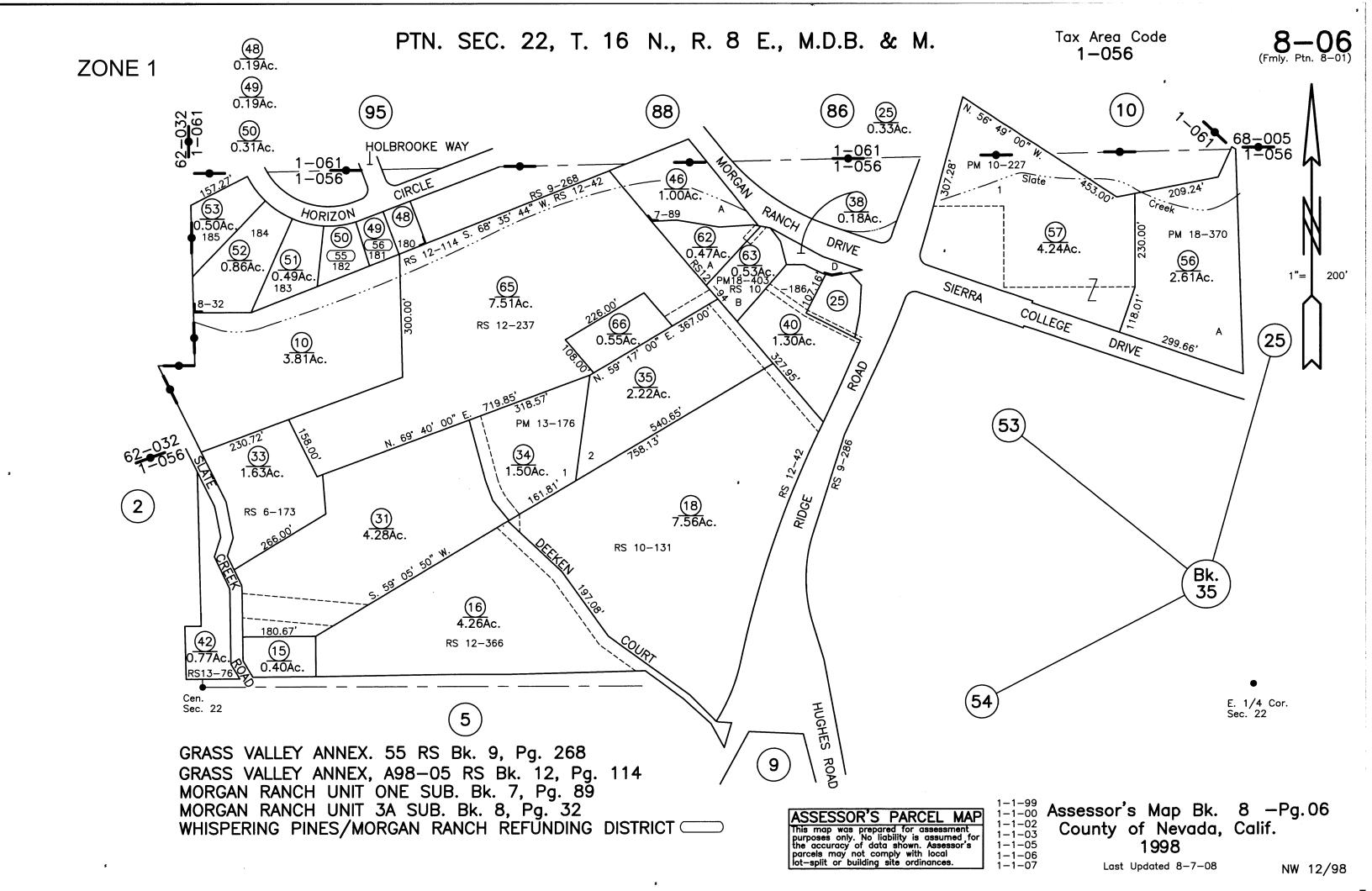
Assessment Per Parcel = Round (Total Assessment / # of Parcels)

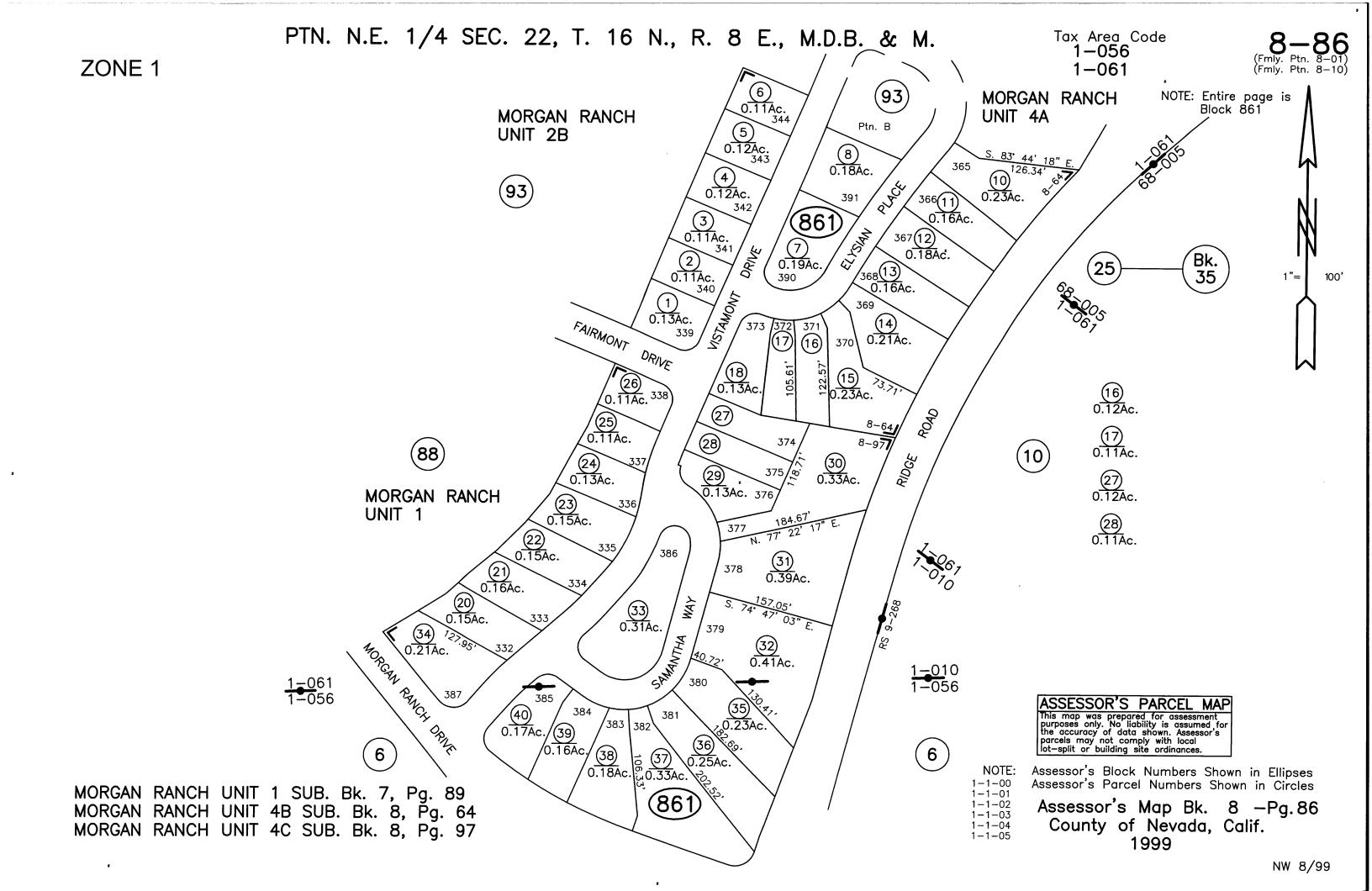
When, in any fiscal year, the operational reserve fund is at a level equal to half of the following fiscal year's costs, any surplus in the ability to cover all assessed costs will be used as a credit to the levy for such fiscal year and individual assessments will be reduced proportionately.

The total annual assessment for 2021/2022 was \$9,144.18. Applying the inflation adjustment, the maximum allowable assessment for 2022/2023 is \$9,884.86. The actual total assessment will be \$8,000.14. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

PART E ASSESSMENT DIAGRAM

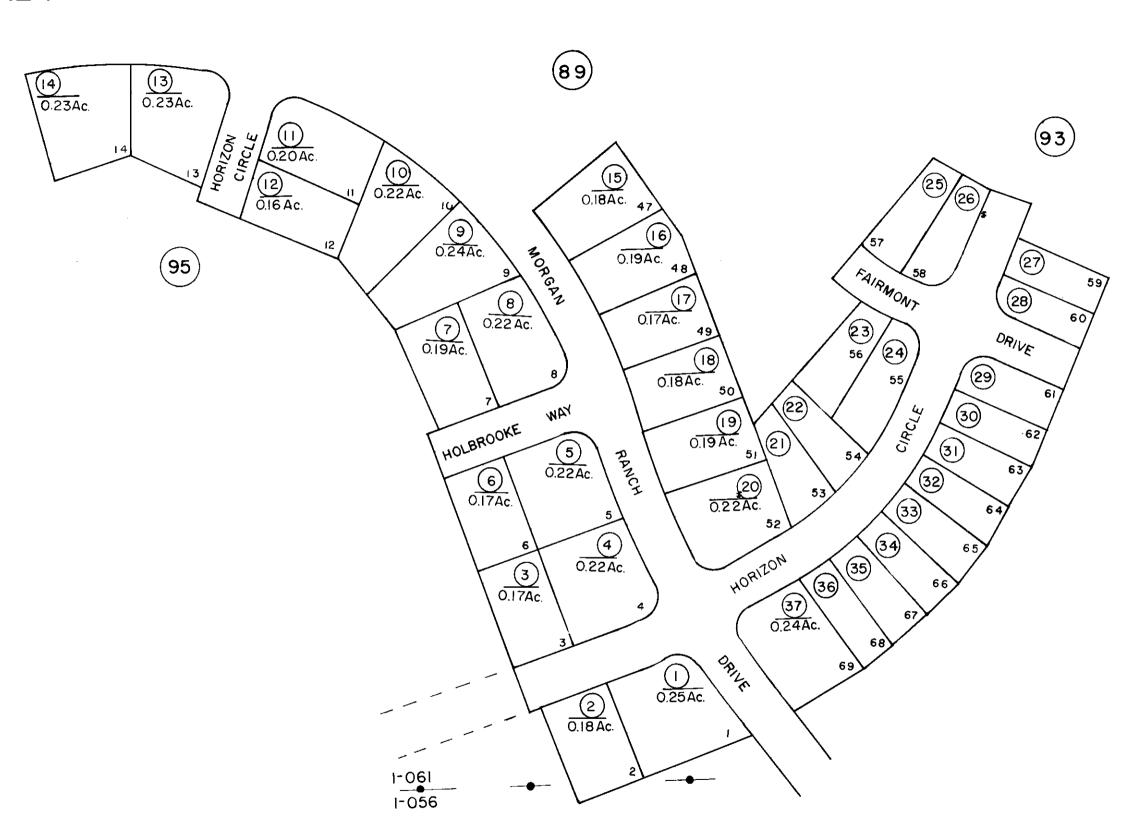
The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Landscaping and Lighting District.



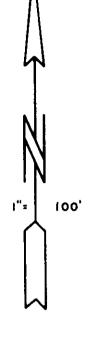


\$

ZONE 1



(6)



ASSESSOR'S PARCEL MAP

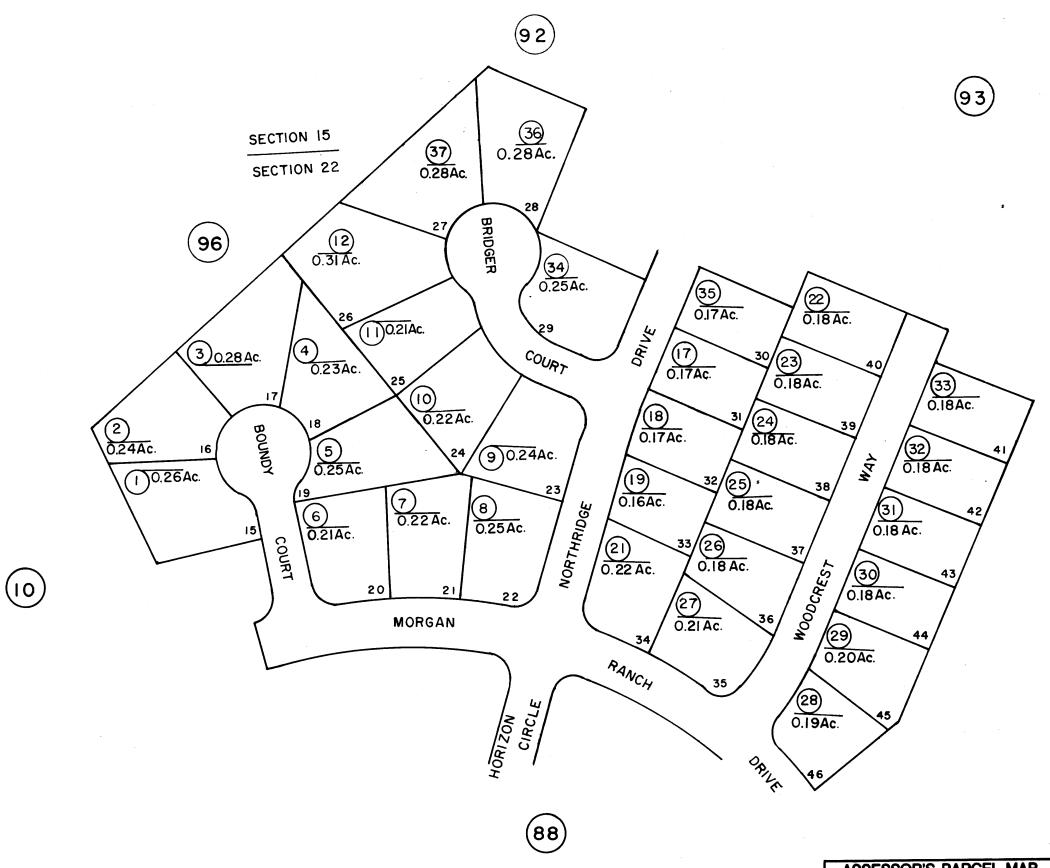
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building ette ordinances.

Assessor's Map Bk. 8 - Pg. 88

County of Nevada, Calif.

100

ZONE 1

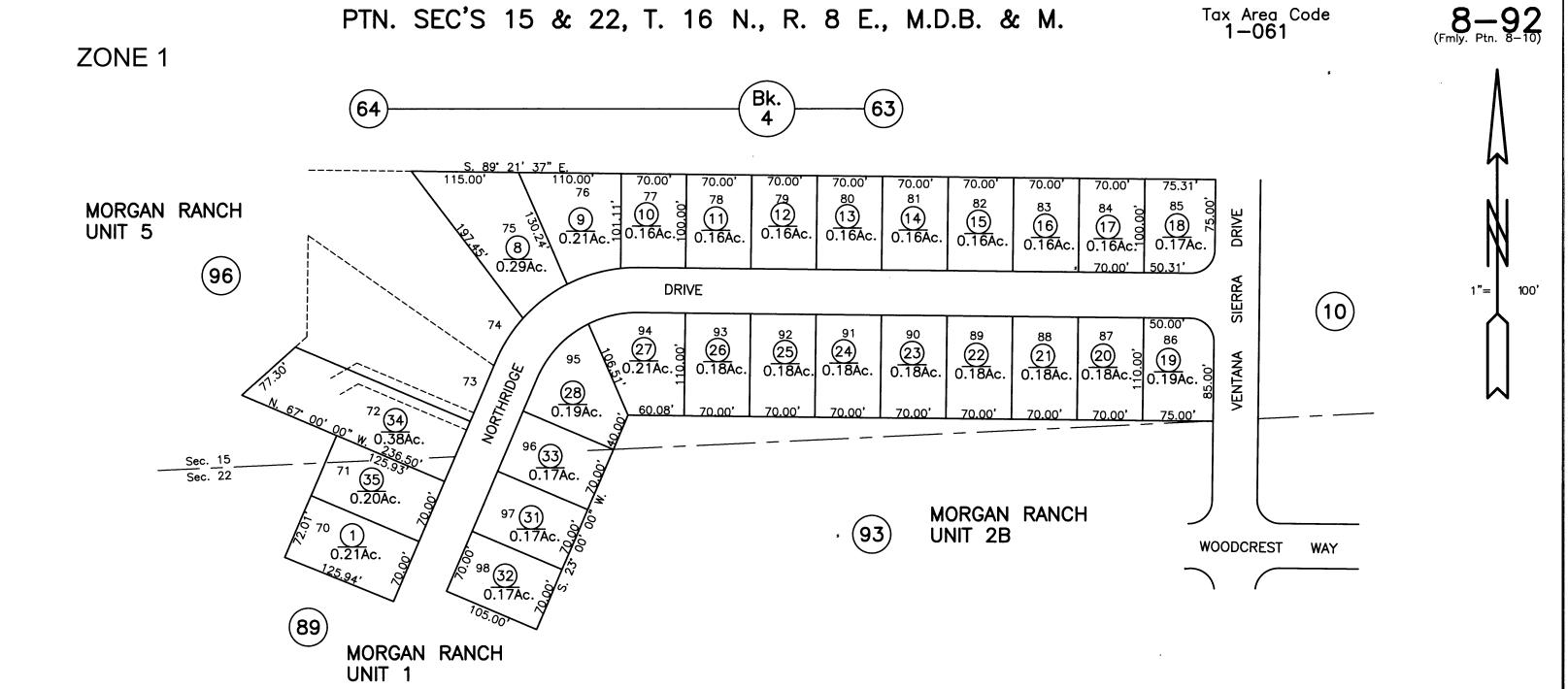


Assessor's Map Bk. 8 - Pg. 89
County of Nevada, Calif.

1988 3-1-89 3-1-90 3-1-3/3

-1-96 -1-97 -1-99 -1-00 7-88 ABE -1-06

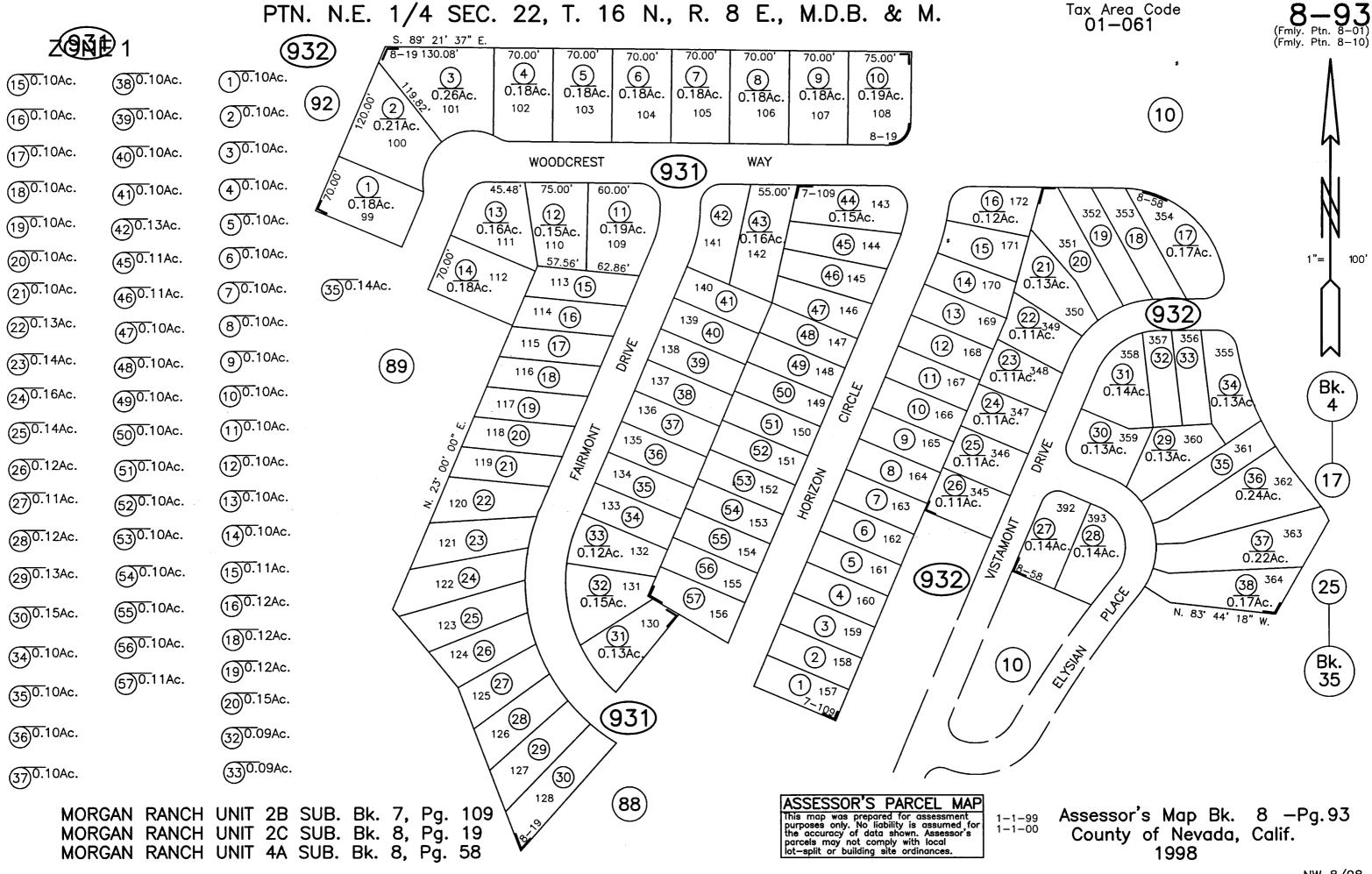
MORGAN RANCH UNIT ONE SUB. Bk. 7 Pg.89

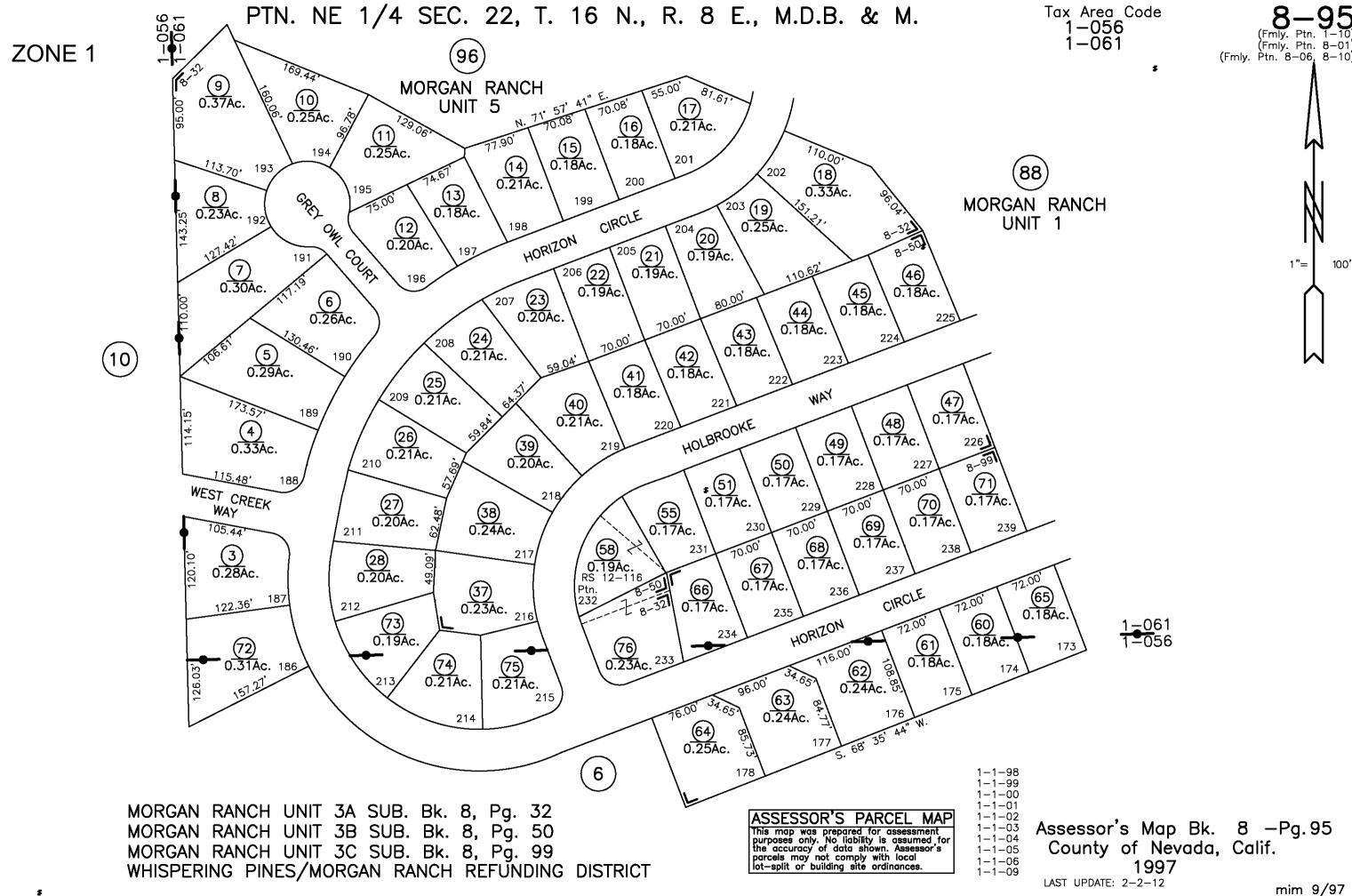


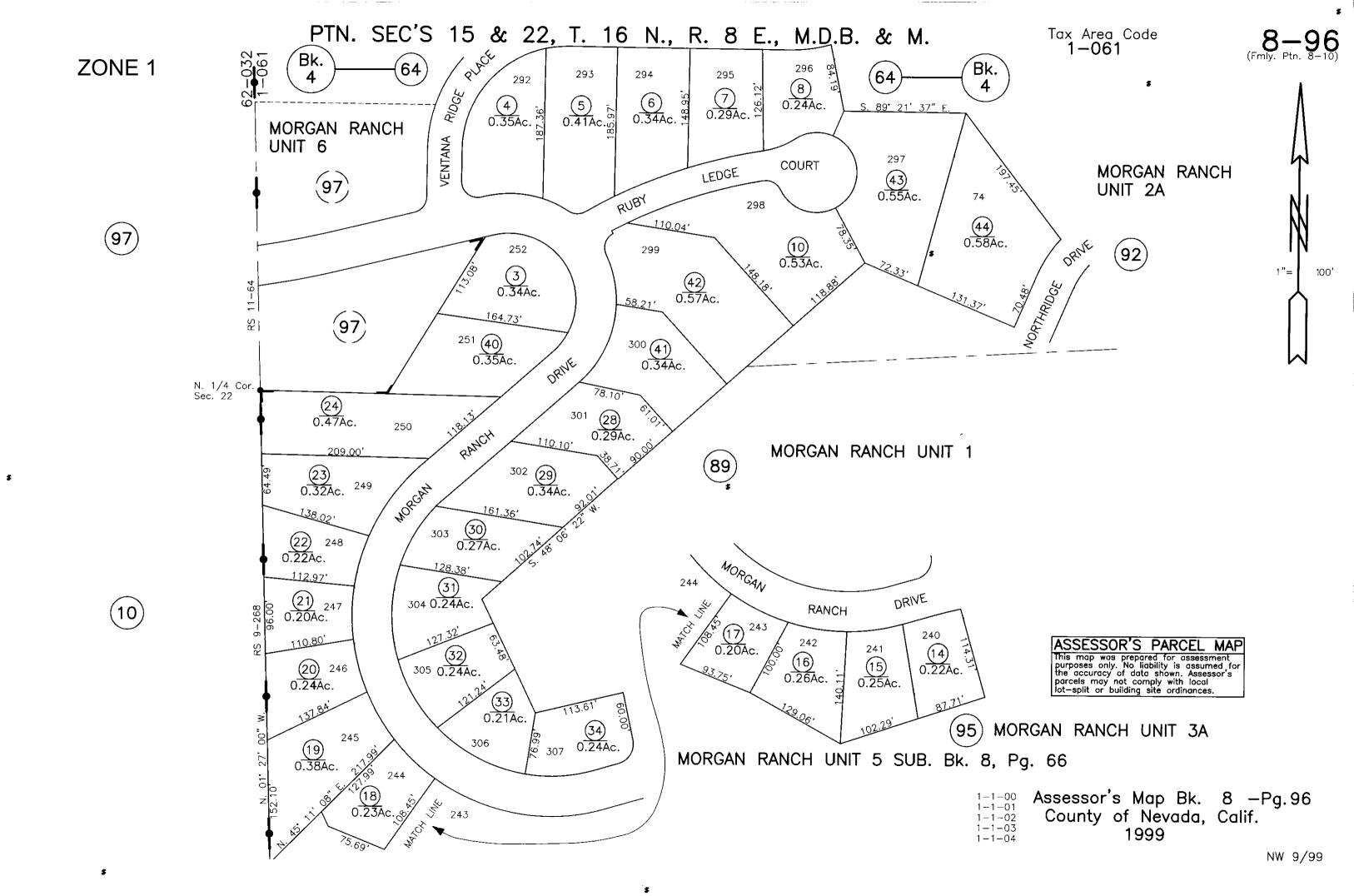
MORGAN RANCH UNIT 2A SUB. Bk. 7, Pg. 100

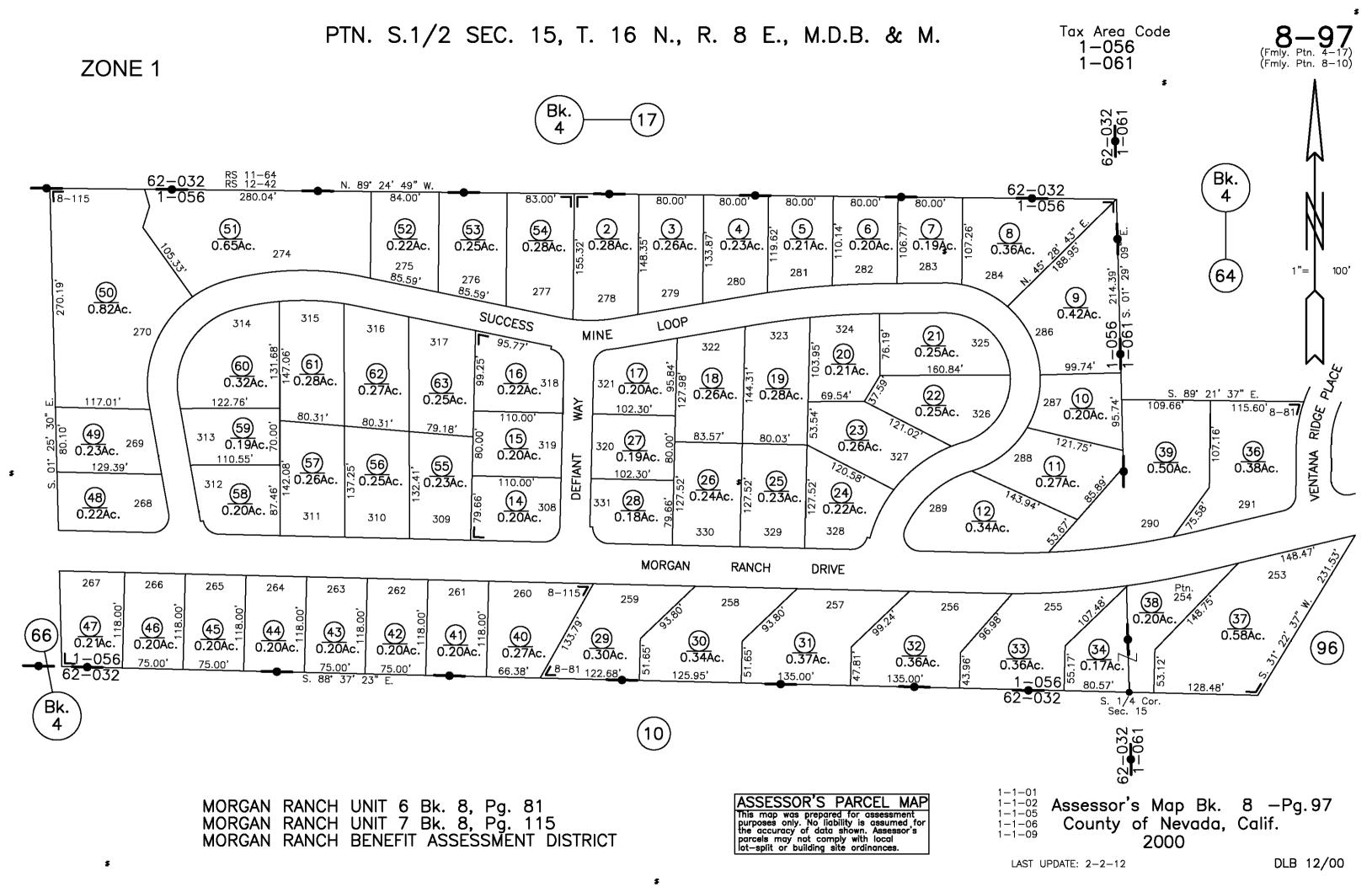
ASSESSOR'S PARCEL MAP
This map was prepared for assessment
purposes only. No liability is assumed for
the accuracy of data shown. Assessor's
parcels may not comply with local
lot—split or building site ordinances.

Assessor's Map Bk. 8 -Pg.92 1-1-00 1-1-01 1-1-02 1-1-03 1-1-06 County of Nevada, Calif. 1999



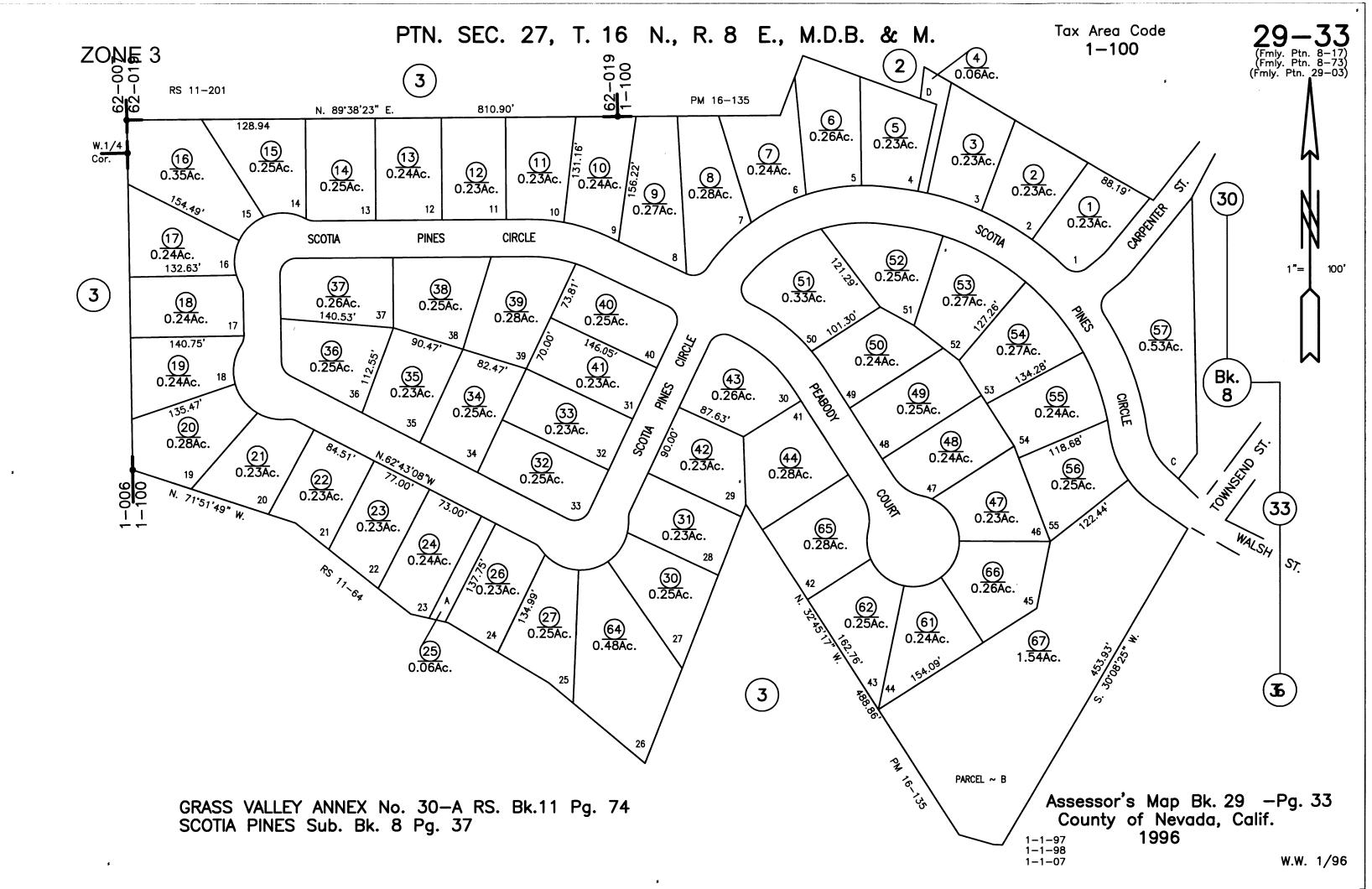


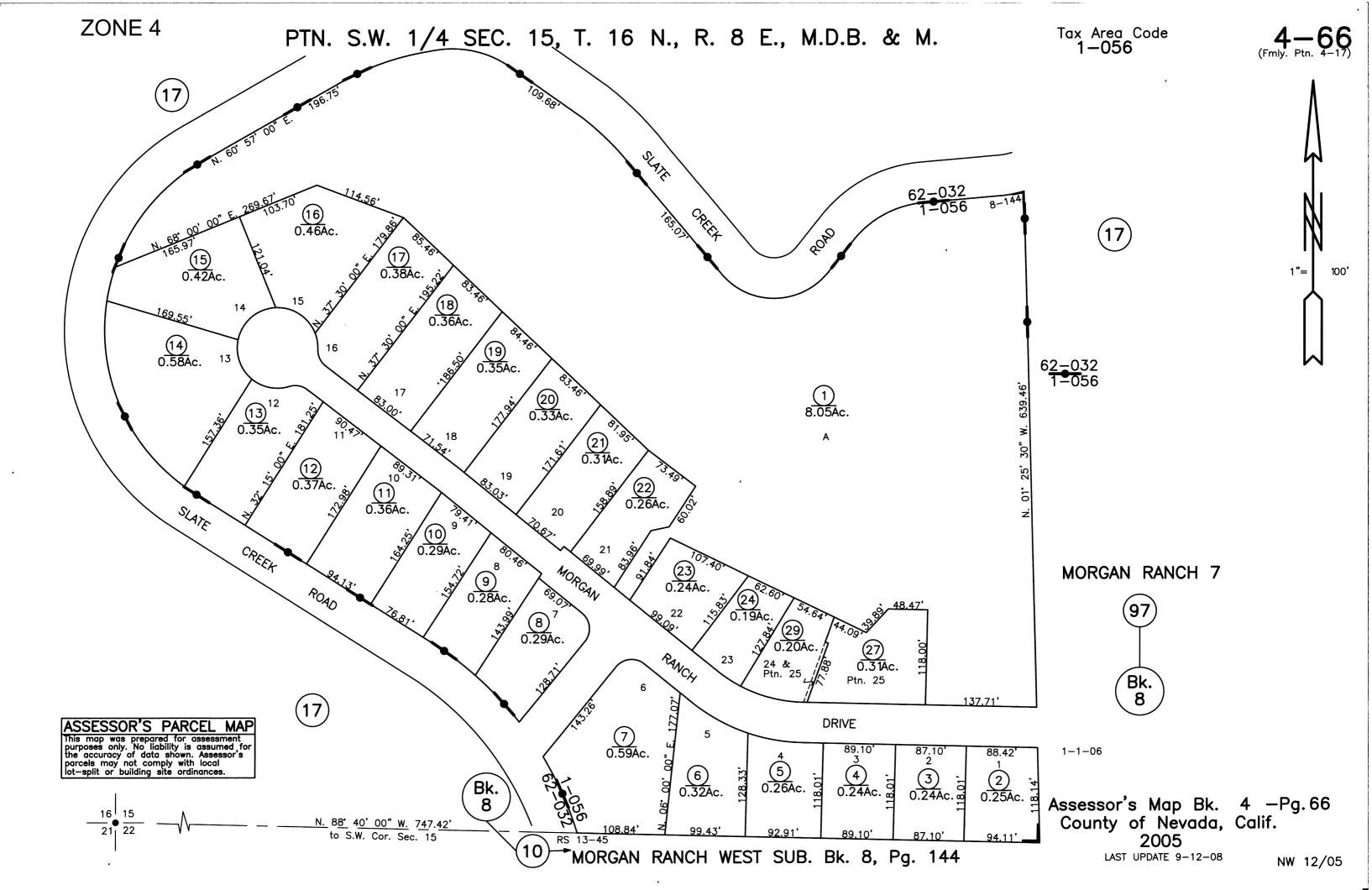




ZONE 2

DLB 11/00



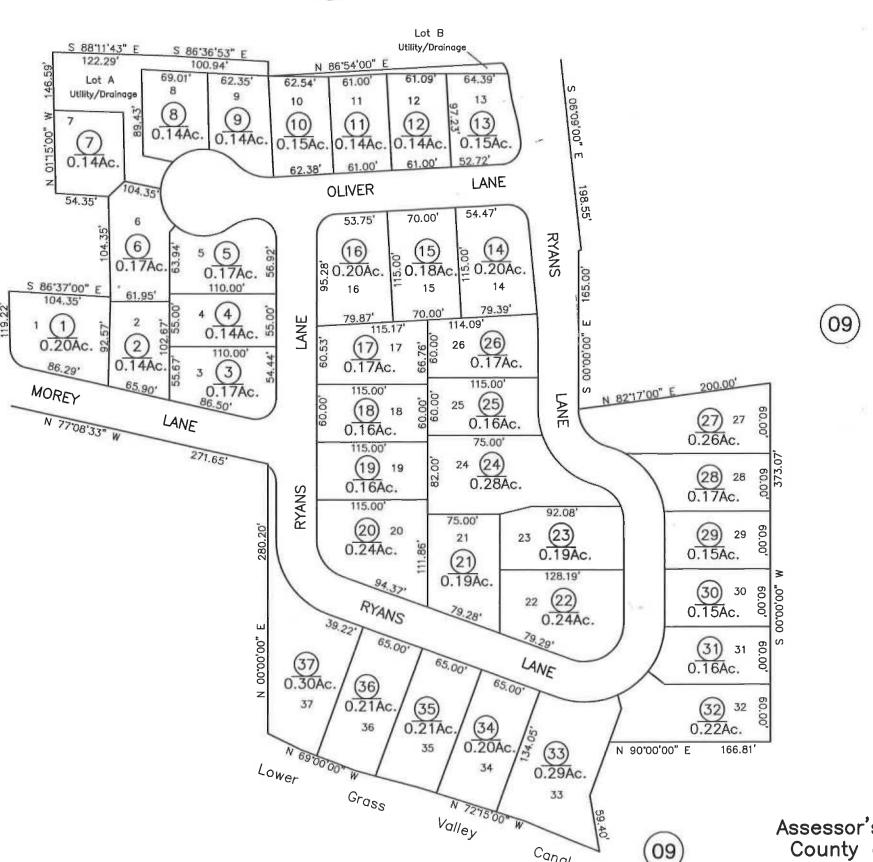


PTN. SE 1/4 SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code 1-056

8-98 (Fmly. Ptn. 8-09)





(09)

ASSESSOR'S PARCEL MAP

This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot—split or building site ordinances.

RIDGE MEADOWS SUB. Bk. 9, Pg. 7

Assessor's Map Bk. 8 -Pg.98 County of Nevada, Calif. 2017

LAST UPDATE: 01-05-17

TM 01/17